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ABSTRACT

The information contained in this report was drawn from data provided by a national sample of 200 Catholic high schools. The schools were selected to reflect types (private, Catholic, diocesan, and parish schools), enrollment sizes, and geographic location. The report addresses these areas. First, information is provided to point out the financial significance of Catholic high schools and their contribution to American education. Second, since many Catholic schools do not have a long tradition of professional accounting and financial management, some principles and guidelines are presented to help some of today's administrators. Finally, financial figures for illustrative models or "average schools" are provided for use as measures against which to compare individual schools. These average school operating statements are computed to provide examples for various enrollment sizes and school types. The information used in constructing the model covers such areas as expenses; revenues; and enrollment, professional staffs, average salary for religious teachers, average lay salaries, and average contributed services. A list of the schools supplying information is included along with the questionnaire used to gather the data. (Author/IRT)

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Catholic High Schools And Their Finances 1980

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TABLE OF CONTENTS

	Page
Introduction	1
Catholic High Schools and Their Finances -- 1980	2
This Report	4
Estimate of National Operating Revenues	5
Estimate of National Operating Expenses	6
Per Pupil Costs	7
Enrollment Levels	8
Analysis of Operating Expenses	9
Pupil/Staff Ratios	10
"Development" Programs	11
The Need for Sound Financial Management	12
What is It?	12
Ten Key Financial Factors	13
Budgeting and Planning	14
Concentrating Upon the "Operating Picture"	14
Conclusion	15
Financial Averages and Models	16
Under 300 Enrollment	16
From 300-500 Pupils	18
From 500-750 Pupils	20
From 750-1000 Pupils	22
Over 1000 Pupils	24

LIST OF TABLES

Table No.		Page
1	Public and Private School Enrollment Trends 1965-66 through 1978-79	3
2	Private School Enrollments, by Affiliation 1965-66 and 1976-77	3
3	Sample High Schools - By Type and Enrollment Size 1978-79	3
4	Secondary School Revenue - By Sources 1975-76 through 1978-79	5
5	Percentage of Revenue Sources - By School Type 1978-79	5
6	Per Pupil Costs - By Type of School 1970-71 through 1978-79	7
7	Average Tuition & Costs - By Enrollment Level 1978-79	8
8	Analysis of Operating Expenses - By Percentages 1978-79	9
9	Pupils Per Professional Staff Member 1978-79	10

APPENDICES

Appendix A	List of (200) Catholic High Schools Reflected in this Report	26
Appendix B	Financial Averages and Models by Enrollment Ranges Without Contributed Services	28
Appendix C	Questionnaire	33

INTRODUCTION

This 1980 Edition of Catholic High Schools and Their Finances carried a number of significant changes in the statistics of our schools. While enrollments continue to be stabilized, the percentage of lay faculty continues to increase and the cost per pupil of running our schools continues to rise. Of course, average tuitions are also rising.

I hope you will find this study useful in your own planning for the future. We are indebted to Father Frank Bredeweg, C.S.B., to Mrs. Rhoda Goldstein and to Mrs. Phyllis Kokus who guided this study.

In a special way we are indebted to the schools who participated. Many demands are made upon the time of our administrators to complete forms. It is only recently that we have been able to provide this type of significant information regarding our schools in an accurate and up-to-date manner.

As time goes along we hope to add some other areas of concern to the analysis which will make this study even more useful to you.

--John D. Olsen, C.F.X.
Executive Director
Secondary School Department

Catholic High Schools
and Their Finances -- 1980

In many ways, Catholic high schools remain at their finest hour. For many years now, they have been strong in terms of faculty degrees and experience, pupil/teacher ratios, academic programs, scholastic achievements, and parental support. All things considered, it is a far brighter picture than many prophesied at the beginning of the 70s. Catholic educators can take only a short breath of satisfaction, however, because the American high school scene remains complex and changeable, especially in the area of financial demands.

The financing of Catholic schools continues to be a question of great importance to both private and public education. Catholic elementary and secondary schools remain the major component of private education, and private education remains a significant force affecting the total American educational scene. Changes continue, e.g. public school enrollments continue to decline, private school enrollments are either stabilizing or increasing, and the fewer number of school-age children projected for at least the next decade promises additional adjustments (Table 1).

While financing education is only a means to an end, realism reminds us that schools do not function well, even exist, unless the financial dimensions are solidly handled. Each day we are reminded of the almost unlimited chain of agencies or organizations experiencing financial problems. Private schools are no different and suffer a severe competitive disadvantage, i.e., they do not yet receive any public educational funds, even the share they have paid through their taxes. In this respect, American private schools are almost unique in western civilization, since most countries of the western hemisphere and Europe have long recognized the financial advantages of a public/private school partnership in education.

In the face of the financial burdens, it is especially meaningful that private schools continue to serve about 10% of the nation's elementary and secondary school children. Most private sectors have increased enrollments in the past decade (Table 2), and the percentage of children served in 1978-79 increased to 10.6%, now that Catholic school enrollments have stabilized. As the following figures show, Catholic high schools have declined only 49,000 pupils since 1974-75:

	Schools	Pupils	Average Size	Teachers	
				Lay	Religious
1974-75	1,690	902,000	534	29,445	20,723
1975-76	1,653	890,000	538	30,273	19,684
1976-77	1,623	882,000	543	32,004	18,590
1977-78	1,599	868,000	543	33,080	17,856
1978-79	1,564	853,000	545	32,913	16,496

The dramatic shift from religious to lay faculty is apparent. Compared to 1968-69, there were in 1978-79 about 11,500 more lay teachers and 14,000 fewer religious teachers in Catholic high schools. The impact of these staff changes has been the outstanding single factor affecting the Catholic high school financial picture.

Table No. 1
Public and Private School Enrollment Trends
1965-66 through 1978-79

	Total	Public	Private Pupils	Private %
1965-66	49,126,800	42,822,000	6,304,800	12.8
1970-71	51,279,100	45,909,100	5,370,000	10.4
1971-72	---	46,081,000	---	
1972-73	---	45,744,000	---	
1973-74	---	45,429,500	---	
1974-75	---	45,053,300	---	
1975-76	---	44,846,700	---	
1976-77	49,496,000	44,317,000	5,179.000	10.4
1977-78	48,826,000	43,731,000	5,095,000	10.4
1978-79	47,637,000	42,559,000	5,078,000	10.6

Sources:
Statistics of Nonpublic Elementary and Secondary Schools, 1965-66, NCES
Statistics of Nonpublic Elementary and Secondary Schools, 1970-71, NCES
Estimates of School Statistics, 1978-79, National Education Association
Selected Public and Private Elementary and Secondary Education Statistics
1976-77 through 1978-79, National Center for Education Statistics

Table No. 2
Private School Enrollments, by Affiliation
1965-66 and 1976-77

	1965-66 Pupils	1965-66 %	1976-77 Pupils	1976-77 %
Catholic	5,481,325	86.9	3,365,000	65.0
Lutheran	188,521	3.0	228,300	4.4
Seventh Day Adventist	62,603	1.0	53,300	1.0
Baptist	25,189	0.4	99,700	1.9
Episcopal	48,582	0.8	83,700	1.6
Jewish	52,589	0.8	67,900	1.3
Presbyterian	4,766	0.1	53,500	1.0
Other Sectarian	99,927	1.6	454,600	8.8
Not Church Related	341,270	5.4	773,000	15.0
	6,304,772	100.0	5,179,000	100.0

Sources:
Statistics of Nonpublic Elementary and Secondary Schools, 1965-66, NCES
Statistics of Nonpublic Elementary and Secondary Schools, 1976-77, NCES

Table No. 3
Sample High Schools - By Type and Enrollment Size
1978-79

Enrollment	Private	Diocesan	Parish	Sample	Total
0-300	11	11	11	33	494
300-500	15	19	13	47	369
500-750	23	12	15	50	321
750-1,000	18	10	6	34	799
Over 1,000	13	18	5	36	181
	80	70	50	200	1,564

This Report

Considering all this, NCEA has again asked (200) sample Catholic high schools to supply financial information, from which national estimates and special analyses can be drawn (Table 3). With about ten exceptions, these are the same schools used in last year's report. The schools are selected to reflect types (private, diocesan, parish schools), enrollment sizes (by five levels), and geographic location. Whatever value this report has stems from the school administrators who took the time and made the effort to cooperate in supplying the information. To the (200) schools listed in the appendix, our sincere gratitude.

This report tries to meet several needs. First it is important to recognize the financial significance of Catholic high schools and their contribution to American education. Secondly, since many Catholic schools do not have a long tradition of professional accounting and financial management, some principles and guidelines may be helpful to some of today's administrators. Finally, some sort of illustrative "models" or "average schools" may provide financial figures with which your particular school can compare. Consequently, we will first discuss national estimates, then offer constructive comments, and conclude with "average school" operating statements, computed to provide examples for various enrollment sizes and school types.

There are three types of Catholic high schools, i.e., private, diocesan, and parochial. Private schools are usually owned, administered and financed by a religious community, diocesan schools by the diocese, parochial schools by one or several parishes. Nationally, the following 1978-79 estimate is very close:

	Schools	%
Private	625	40
Diocesan	473	30
Parish	466	30
U.S.	1,564	100

About 678 Catholic high schools were closed or consolidated between 1967-68 and 1977-78. Of these, most (450) were parish high schools, a significant number (211) were private schools, and few (17) were diocesan schools.

No attempt was made in this report to gather financial figures on capital expenditures or debt retirement. Schools were encouraged, however, to include all types of maintenance and repair expenses except major capital expenditures, e.g., new buildings or a building addition. In 1976-77, debt retirement payments were needed by sixty (60) of the (200) schools, or 30%. The average payment in 1976-77 was $51,845 for the (60) schools with a debt. It appears that debt payments are a significant factor in many cases. However, the majority of schools do not appear to be directly burdened with this responsibility, either because no debt exists or because the obligation is assumed by the diocese, parish, or religious congregation. For purposes of this report, we have limited our attention to annual operating revenues and expenses. We recognize, however, that many schools must include the financial dimensions added by capital expenditures and debt retirement.

Table No. 4
Secondary School Revenue - By Sources
1975-76 through 1978-79

	Millions of Dollars			
	1975-76	1976-77	1977-78	1978-79
Tuition and Fees	$545.0	$592.1	$633.0	$ 684.8
Contributed Services	140.6	146.1	140.7	131.9
Subsidies	88.3	90.9	98.9	105.0
Fund Raising	42.8	49.1	58.8	64.8
Other Income	43.1	45.5	49.1	54.2
Operating Revenue	$859.8	$923.7	$980.5	$1,040.7

Table No. 5
Percentage of Revenue Sources - By School Type
1978-79

	Private	Diocesan	Parochial	All Schools
Tuition and Fees	72.9%	66.8%	57.7%	67.6%
Contributed Services	14.0	10.5	11.7	12.3
Subsidies	.8	12.3	21.0	9.0
Fund Raising	6.4	5.9	5.3	6.0
Other Income	5.9	4.5	4.3	5.1
Operating Revenue	100.0	100.0	100.0	100.0

Estimate of National Operating Revenues

On the basis of our school sample, Catholic high school supporters nationally raised about $1.04 billion in 1978-79 (Table 4). Most of this (67.6%) came from tuition and fee charges. The value of the services contributed by members of religious communities and clergymen is the second highest revenue factor (12.3%), followed by parish and diocesan subsidies (9.0%). Fund raising comprises 6.0% of the national revenue.

All in all, total national operating revenue increased 6.1% in 1978-79, the same as the 1977-78 increase. Comparisons by revenue source are:

	1976-77	1977-78	1978-79
Tuition and Fees	64.1%	66.1%	67.6%
Contributed Services	15.8	13.7	12.3
Subsidies	9.8	9.4	9.0
Fund Raising	5.3	5.9	6.0
Other Income	5.0	4.9	5.1
Total Revenue	100.0	100.0	100.0

Total operating revenue is coming more from tuition and fund raising, and less from contributed services and subsidies.

Each type of school has a distinctive revenue pattern (Table 5). Private schools receive 72.9% from tuition and fees, and are the most effective at fund raising (6.4%). Parish high schools receive 21% of their operating revenue via parish subsidy, and about 58% from tuition. Diocesan schools are between private and parochial in regard to tuition and fee percentages, and subsidies. As expected, private schools have the largest share of contributed services. In general, parish schools hold tuition down and rely heavily upon subsidies; diocesan schools charge more than parish tuition, but are also subsidized on a diocesan-wide basis; and private schools operated by religious communities receive little or no parish or diocesan support.

With regard to understanding the revenue categories, some definitions and descriptions may help. Tuition and fees generally reflects the aggregate collected in a particular year, after discounts and financial aid. Contributed services is the difference between the actual wages paid to religious (including personal expenses paid on their behalf) and the salaries paid lay personnel in identical employment at the school. It reflects a religious donation and the income needed as lay staff replace religious. Subsidies are funds from the diocese and from the parish, although religious communities add cash in a few cases. Examples of fund raising are raffles, festivals, bingo, dances, donations, alumni gifts, mom/dad's club activities, etc. The "other income" category is a catch-all category which includes interest on investments, rent, athletic receipts, federal lunch money, and other miscellaneous items which vary greatly from school to school.

Estimate of National Operating Expenses

No attempt was made to classify "instructional", "administrative", "maintenance" expenses in this report. For purposes of national estimates, only a Total Operating Expense figure is used to evaluate the general financial situation. As will be shown later, however, more than three-fourths of all operating expenses are spent for salaries and fringe benefits.

As indicated below, total funds spent for operating expenses in 1978-79 were about $966 million, or $52 million (6%) more than in 1977-78. When contributed services are excluded from the valuation, about $834 million was spent, or $61 million (8%) more than in 1977-78. The following is an overview of the past three years:

With Contr. Services	1976-77	1977-78	1978-79
Operating Revenue	$923 Million	$980 Million	$1,040 Million
Operating Expenses	$856 Million	$914 Million	$ 966 Million
Available for Debt and Capital Exp.	$ 67 Million	$ 66 Million	$ 74 Million
Enrollment	882,000	868,000	853,000
Per Pupil Cost	$963	$1,053	$1,132
Per Pupil Tuition and Fees	$671	$ 729	$ 803
Without Contr. Services			
Operating Revenue	$777 Million	$839 Million	$ 908 Million
Operating Expenses	$710 Million	$773 Million	$ 834 Million
Per Pupil Cost	$805	$891	$ 978

Both revenue and expenses include contributed services of $146 million in 1976-66, $141 million in 1977-78, and $132 million in 1978-79. Operating funds available for debt retirement and capital improvements were about $74 million in 1978-79.

Basically a school needs operating revenue sufficient to cover operating expenses, ordinary capital expenditures, and the payments on any existing debt. If a major construction program is underway, a capital fund drive usually tries to pay for it. In terms of operating revenue and expenses, there should be an operating gain capable of maintaining a stable financial position.

Table No. 6
Per Pupil Costs - By Type of School
1970-71 through 1978-79

	With Contributed Services			Without Contributed Services		
	Private	Diocesan	Parish	Private	Diocesan	Parish
1970-71	$ ---	$ ---	$ ---	$ 590	$ 490	$ 490
1971-72	---	---	---	---	---	---
1972-73	---	---	---	639	576	576
1973-74	---	---	---	693	616	616
1974-75	---	---	---	---	---	---
1975-76	986	845	839	808	733	709
1976-77	1,044	910	902	862	796	766
1977-78	1,147	989	979	963	877	844
1978-79	1,224	1,078	1,052	1,047	965	897

Per Pupil Costs

National estimates are interesting and helpful, but more sophisticated analysis is needed. Several major factors affect "operating expenses", e.g., the professional salary scale, fringe benefits, academic programs, the pupil/staff ratio, and the enrollment level. Major savings can sometimes be achieved through "tightening up" policies regarding instructional, administrative and maintenance purchases, but the focus will probably be upon people and programs when the financial situation is serious.

Per pupil costs are often used as a measure of efficiency or as a point of comparison. Including contributed services, 1978-79 private school per pupil costs increased $77 over 1977-78, diocesan per pupil costs increased $89, and parish school per pupil costs $73. Diocesan and parish per pupil costs are close, while private school per pupil costs are higher.

Care must be taken in evaluating and comparing per pupil costs. As a quick measure, these costs are often helpful. However, it must be remembered that the computation reflects several key variables, especially the number of staff members, the salary scale, and the enrollment. Sometimes a school deliberately chooses a higher than average PP cost by offering many courses or by limiting enrollment.

Comparisons with public education are difficult, but the National Education Association estimates recent per pupil costs in public schools as follows:

	Amount	Increase
1975-76	$1,376	14.7%
1976-77	$1,493	8.5%
1977-78	$1,644	10.1%
1978-79	$1,798	9.4%

These public school per pupil costs combine elementary and secondary costs, complicating comparisons with the private sector.

While it has just been stated that total national operating expenses increased 6% with and 8% without contributed services, it must be remembered that the 1978-79 totals reflect 35 schools fewer than in 1977-78. More realistic revenue and expenses comparisons for your particular school can be achieved by comparing the "averages" or "models" presented later in this report with prior year averages.

Table No. 7
Average Tuition & Costs - By Enrollment Level
1978-79

	Per Pupil Averages		Tuition/Costs	
Private (80)	Tuition	Costs	1977-78	78-79
Under 300	$ 847	$1,277	64.6%	66.3%
300-500	866	1,231	67.9	70.4
500-750	859	1,255	66.3	68.4
750-1000	1,045	1,342	74.8	77.9
Over 1000	884	1,083	79.9	81.6
Diocesan (70)				
Under 300	$ 622	$1,250	59.0%	49.8%
300-500	642	1,067	59.6	59.1
500-750	610	1,050	65.3	58.1
750-1000	772	1,076	72.7	71.8
Over 1000	788	1,065	72.5	74.0
Parochial (50)				
Under 300	$ 493	$1,092	40.3%	45.1%
300-500	552	1,129	50.0	48.9
500-750	654	1,067	58.9	61.3
750-1000	668	1,006	60.7	66.4
Over 1000	602	1,008	56.0	59.7

Enrollment Levels

One of the most frequently asked questions during the past few years is: What size should a school be to be efficient? To this end, our (200) schools are divided into five enrollment categories and per pupil costs are computed for all types and sizes. The valuation for contributed services is included here. A national per pupil cost for all schools was previously estimated at $1,132, of which $803 (71%) came from tuition.

Table No. 7 shows that per pupil costs are generally higher in smaller schools. Private schools are close to $1,300, except for the "over 1000" category, where the PP cost falls to $1,083. Diocesan schools "under 300" are $1,250, but the other categories are close to the $1,065 of "over 1000". Parochial schools with morethan 750 pupils have a lower PP cost. In regard to the percentage of costs covered by tuition and fees, private and diocesan schools show a larger share as the school gets larger, probably reflecting a kind of limit to other sources of revenue. Parish schools with more than 1000 pupils are an exception to this pattern. Private schools of all sizes covered an increasing share of their costs with tuition and fees revenue.

Enrollment is both a revenue and an expense factor. Once the professional staff is under contract and the school is ready, the number of pupils paying tuition is a revenue factor. In this regard, per pupil cost calculations affected by enrollment fluctuations can be misleading. On the other hand, enrollment is realistically an expense factor in that about 40% of a school's operating expenses are "fixed", e.g., salaries for administration and maintenance, most administrative and maintenance purchases, utilities, insurance, library, guidance expenses, etc. This expense base is necessary aside from the variation in the number of pupils sharing it, and larger schools are capable of distributing it over more students.

Table No. 8
Analysis of Operating Expenses - By Percentages
1978-79

	Private	Diocesan	Parish	All Schools
Salaries-Prof. Lay Staff	37.7%	43.3%	46.0%	41.4%
Salaries-Prof. Relig. Staff	11.0	7.7	7.6	9.2
Contributed Services-Religious	14.5	10.5	11.8	12.5
Salaries-Supporting Staff	7.6	8.8	7.1	7.9
Fringe Benefits	6.2	8.4	7.2	7.2
All Other Expenses	23.0	21.3	20.3	21.8
Total Operating Expenses	100.0	100.0	100.0	100.0

Analysis of Operating Expenses

As mentioned earlier, no attempt was made to classify expenses as "instructional", "administrative", "maintenance", etc. Definitions are sometimes arbitrary and the results might not warrant the effort requested. It is important, however, to recognize that almost 80% of all funds expended are for salaries and fringe benefits. All of the remaining operating expenses, e.g. instructional supplies and equipment, maintenance supplies and repairs, administrative expenses, library purchases, utilities, insurance, losses on cafeteria or athletics, etc. comprise about one-fifth of the budget.

Each of the school types spends a little over 20% on "all other expenses" (Table 8). In addition, each school type spends about 8% for salaries of the supporting staff, e.g. administrative and clerical staff, business office assistants, secretaries, maintenance technicians and workers, etc. In regard to professional staff members, however, there are some variations. Combining the compensations actually paid with the services contributed by religious, the following percentages shown above reflect the share of total expenses needed for professional staff salaries and benefits:

	Lay	Religious
Private	37.7%	25.5%
Diocesan	43.3	18.2
Parish	46.0	19.4

Private schools rely more heavily upon members of religious communities, whereas about half of the funds expended by diocesan and parish schools are for lay staff compensation, when fringe benefits are also included.

These percentages make it clear that serious financial problems will usually involve adjustments of people or salaries. On the other hand, no disrespect is intended "all other operating expenses" or capital improvements. A dollar not spent in any account is a one dollar advantage. Perhaps the most powerful stimulus to keep in mind when trying to improve the annual "operating picture" is that changes have an annuity effect. For example, if you can identify and change something worth $1,000 this year, then you have truly accumulated $5,000 over the next five years. This is not just pleasing mathematics, it would happen. Improving the operating picture is both an art and a science, and its rewards are long-lasting.

Table No. 9
Pupils Per Professional Staff Member
1978-79

Enrollment	Private	Diocesan	Parish
0-300	11.8	13.6	14.2
300-500	13.8	16.4	15.6
500-750	16.2	17.4	17.2
750-1000	16.0	17.6	17.5
Over 1000	19.7	18.7	19.3

Pupil/Staff Ratios

Another of the objectives of this report is to identify relationships between pupil/staff ratios and financial stability. This is probably the most overlooked and underestimated aspect of financial management. Involved are the size of classes, the courses offered, the administrative structure, varying or lightened teaching loads, and many subjective dimensions. In short, it is the professional staff and how efficiently it is used. For our purposes, all professional staff members are included, i.e., classroom teachers, principals, librarians, guidance counselors, business managers, disciplinarians, etc. It is not enough to consider only classroom teachers and a pupil/teacher ratio. The non-teaching professional staff is a significant sector, sometimes encompassing 5-10 staff members. Financially, these salaries are usually based upon the current teacher scale.

As Table 9 shows, the number of pupils per each professional staff member increases as the size of the school increases. The trend is remarkably true, occurring with only a minor exception. Smaller schools are clearly at a disadvantage. In addition to the previously mentioned problem of providing specialists for relatively few students, e.g., librarian, guidance counselors, academic programmers, disciplinarian, the offering of a variety of courses in a smaller school tends to produce small classes.

After going in the wrong direction economically in 1977-78, it appears that an effort has been made to improve these ratios in our sample schools during the past year. The following comparison illustrates that the ratio declined for each type of school in 1977-78, but has stabilized in 1978-79:

	1976-77	1977-78	1978-79
Private	16.7	16.4	16.5
Diocesan	17.9	17.5	17.5
Parish	17.6	17.0	17.2
All Schools	17.3	16.9	17.0

It is debatable, of course, what a particular schools's pupil/staff ratio should be, but there is no doubt that a higher ratio is economically advantageous.

Many values are obviously involved in the compositon of the school's professional staff. The point here is that the economic aspect is today often critical and must be faced. Experience indicates that few efforts are as disliked and avoided as those aimed at tightening up class sizes or course offerings from the financial standpoint, especially since school policies and requirements are usually affected. In this age, however, avoiding these issues can be extremely expensive.

"Development" Programs

A few years ago, and it continues today, there was an upsurge of interest in development and fund-raising programs. Taken in the proper perspective, development programs are integral partners in a healthy revenue picture. However, it seems that many institutions were at that time seeking a quick and easy solution, a new "pot of gold" to substitute for the just defeated tax credit bill of 1973.

Personally, I believe that a desirable development program should promote an acceptance of the revenue items which are annually raising funds for your school (tuition, raffles, Moms' Clubs, Dads' Clubs, donations, scholarships, athletics, band, etc.) as its on-going objective, and then handle the "big drive" for one large amount (classrooms, gym, debt retirement) only when occasion arrives. The point here is not to play down a development program, but to keep such a program from interfering with a strong "operating picture" approach. An overemphasized "development drive" can sap the energy from annual fund-raising events, only to find that the big drive funds are soon exhausted and another development drive is needed.

Comments such as these in last year's report stimulated a response from development program professionals, stressing mainly that the proper distinction was not being made between development efforts and fund raising. "Development" stems from basic concepts of strong public relations, clear goals and objectives, long range and continued support, substantial investments, and the commitment of top level management. Its programs are concerned with annuities, estates, life insurance, grants from business and foundations, scholarships, endowments, market research, major affluential prospects, and similar involvements. Its results are more long range, permanent, continuing, and of extensive public relations value.

On the other hand, "fund raising" stems from short-range objectives, sometimes even a crisis orientation, and plans no continuing efforts. Its programs are usually bingo, raffles, festivals, dinners, parents' activities, etc. The results are temporary, do not educate the public regarding the school and its goals, and are difficult to keep promoting on a continuing basis. Such are the distinctions drawn by one authority.

As is usually the case, reality probably embraces the value of both fund-raising and development efforts. My personal emphasis upon the need for financial management of the traditional revenues and expenses is certainly not intended to play down the value of longer range "development" efforts or the wisdom of such investments. Without documenting it, it does appear that some larger schools, say over 1000 pupils, are reporting large amounts of revenue which reflect true development efforts. At the same time, the large majority of Catholic high schools seem to have fundamental management problems, one of which is that little or no revenue is being raised from fund-raising activities which are helping many other schools.

Probably the best approach is to employ "fund-raising" activities as a much needed increment in your annual revenue picture, while simultaneously designing and implementing a longer range "development" plan based upon programs which do not conflict with the fund-raising activities. Fund-raising efforts usually produce quicker results than development programs, which need time for promulgation and endorsement.

The Need for Sound Financial Management

Although the situation has improved greatly in the past decade, financial systems and management are still missing from many Catholic schools today. Perhaps this is because to concentrate upon monetary matters was in the past considered to be contrary to the spirit of religious vows or Catholic theology. If so, it should be clear now that only an excessive and exclusive concentration is unhealthy and that finances are a human resource, neither good nor bad in themselves, to be used in good stewardship just as health, time, intelligence, or any other resource. To those who fear that financial matters will become the all-powerful factor in every decision, it must be remembered that money is neutral and that the value-judgments always remain with the person or group empowered. It is essential today to recognize how many dollars you are exchanging for a particular result. Sometimes, of course, finances do dictate the decisions since, even though profits are not the school's objective, school closes when losses are too frequent or too heavy.

There is little doubt that Catholic schools, and for that matter the entire education industry, need better fiscal management. Most religious community members and clergymen have had very little exposure or training in this field. Yet, since high schools are now large financial enterprises, principals, religious superiors, and board members regularly make significant monetary decisions. Some administrators are financially experienced and well informed, others seek the best available advice and sort it out, and some charge into the unknown. It is probably a safe statement to say that Catholic schools today cover the entire managerial spectrum, from chaos to control.

What is it?

There are two basic aspects to sound financial management, the technical accounting "system" and the "management" dimension that interprets, judges, and relates this information to policies. The "system" may or may not be elaborate. Computers, accounting machines, manual systems are merely techniques used to perform necessary functions and to capture information. Totally manual systems can, in certain circumstances, out-perform machines or computers. At the same time, depending upon volume, objectives and personnel, machine and computer systems can facilitate remarkable anaylsis and planning. The point here is two-fold: (1) any technique which is efficient and keeps you up-to-date is satisfactory, (2) this system must be oriented towards the analysis and management of your particular operation.

This orientation towards analysis is what enables financial management to play its crucial role. Without such a system, analysis is usually too hard, too time-consuming, too imprecise, too disruptive to the regular routine. Information, judgments, planning, policy changes, intelligible financial statements, revenue objectives, expense priorities, these are all elements essential to financial management today.

It is important that newcomers to financial management not be overwhelmed or confused by terms and professional phrases. Financial reports must be intelligible to those involved in decision-making. Unfortunately, some schools are audited annually and have little understanding of the CPA report. Some school administrators who have turned to professional advice come away either with information they can't read or with a product that does not seem to understand Catholic education. Sound financial management is more a matter of technique, hard work, and basic intelligence than it is fanciful strokes of financial genius.

Ten Key Financial Factors

Various influences are bringing about today's financial problems in Catholic high schools. While the following causes are not intended to constitute an exhaustive list, one or more of them are probably at the root of the problems your school may have. Two of these factors are in the nature of preliminary conditions, while the others directly affect either revenue or expenditures.

As for unhealthy preliminary situations, there may be a lack of administrative or managerial talent, and there may be a lack of a good accounting system. Without going into the question of what makes a good executive, many schools do not properly select and prepare their administrators, nor is there training for board or council members. Another aspect is the annual turn-over of leadership personnel. Of the 200 sample schools in this report, there were at least 38 new principals in 1978-79. As for system, a lack of good accounting procedures produces chaos, e.g. inefficient production, little or no information, bad debts, time delays.

In regard to revenue, all aspects of tuition are very important, e.g. what is charged, how well collected, what discounts or scholarships are allowed. The philosophy behind the parish or diocesan subsidy affects the entire revenue picture and must be carefully determined with the appropriate authorities in order to know what amount or percentage can be expected now and in the immediate years ahead. The number of religious community members at the school and the evaluation of their contributed services can significantly affect a school's financial position. Finally, the increase of income from fund raising reflects the success many schools have had in asking parents and friends to concentrate upon their school for many programs and activities. On the whole, whenever the revenue "package" is not feasible, not put together realistically, the school is headed for financial problems.

As for expenditures, the most important factor is obviously the professional staff payroll. Consequently, changes in enrollment and the relationship to staff (pupil/staff ratio) must be faced and controlled, even at the cost of fewer courses and a reduced curriculum. A lack of sound budgeting will often mean that major items are not planned simultaneously, e.g. tuition and salaries, or that no spending controls exist. Even with good information and budgets, managerial analysis is often needed in order to understand and improve costly situations, e.g. why are auxiliary services losing money, should athletic policies be changed, what can be done about utility and maintenance costs, printing costs, etc. Finally, and this seems to apply to about one-third of Catholic high schools, the debt structure may be draining cash and call for re-financing or revision.

Sound financial management must today be extremely sensitive to factors such as these mentioned. It should not be forgotten that there is also a creative dimension to each situation, however, one which usually can only be introduced by those with a knowledge of a particular school and its constituents. What is acceptable and effective at one school may not be at another, and each school offers its individual potential for producing revenue or controlling expenses. In short, financial management is prudence regarding a particular school's finances, but the evaluative judgments must flow from fortitude, objectivity, a great deal of knowledge, and a strong sense of realism.

Budgeting and Planning

The word "budget" is used in various ways. It could mean the limit placed upon a department's expenses this year, in which case expenses must be recorded monthly and the limit must be enforceable. If limits cannot be enforced, then "budget" means a guide-line, a limit unless there is reason to adjust it. Sometimes "budget" means the present estimate of next year's financial operation, and it is subject to refinement and precisions until shortly after school is opened (e.g. final enrollment, last minute staff changes, etc.). "Budget" is sometimes a long-range estimate, in which case it is a forecast, even a plan. All of these meanings reflect necessary and intelligent administrative functions. There is no point here in trying to argue for a particular definition.

What is important, however, is that these budgeting and planning functions are present, and that they are tuned into your school's timetable. For example, tuition charges are the most significant financial consideration in the mind of the parent, and salaries are far and away the major share of the school's expenses. Since tuition for the following year must usually be set in the Fall, it is pivotal that salary scales be set at the same time. To think that you can raise salaries to a particular level without positing where the needed revenue will come from next year is to court the possibility of a major loss. The point is that budgeting and planning do not happen in the abstract. Policies must be carefully matched with a time-table and with the life of a particular school.

Long-range and short-range planning are popular terms today. The question is how many years are short and long. Since we must concentrate heavily upon these immediate years, it is advisable to define "short" as up-dating figures for the current year and extending them almost simultaneously into next year's budget. As the current year progresses, you make decisions affecting next year. In this context, "short" is this year and next year, and "long" is the following three years. Considering the variables of the future, especially religious staff members, planning beyond this period usually borders upon pure speculation.

Concentrating Upon the "Operating Picture"

Stressing operating revenues and expenses means that management looks upon present or improved operations for long-range survival. Some Catholic educators still retain notions that everything will eventually work out, that if a real showdown came the school would eventually be bailed out by the religious community, diocese or parish, that a large scale fund drive is always a last resort, that the accumulated reserves can cover any current problems. These are all ways of trying to avoid the arduous task of financial management.

Once your financial operation is recorded in such a way as to be understood, every item of revenue and expense can be evaluated with the realistic potential of being changed. Every dollar figure in a financial statement is a reflection of a human activity going on at your school. Most of the time, another policy or approach is possible. Administrators and board members must be open to evaluating and justifying what has always been done. As one slogan puts it, "if the wisdom of the past is truly best, never fear, it will stand the test." However, if something of the past cannot withstand evaluation, it is time for change.

Conclusion

This report was born out of the 1976-77 National Center for Education Statistics (H.E.W.) survey of private schools, in that 500 of the 1,600 Catholic high schools in the country were identified as able and willing to answer a few basic financial questions. From these, a representative sample of 200 schools was constituted to reflect various types, sizes, and locations. If the 1976-77 ratio is still valid, it may be that two-thirds of our Catholic high schools need information and guidance on operational questions of finance.

Despite the burdens assumed by operating without public administrative and financial support, private schools clearly remain a significant force in our nation's elementary and secondary educational future. The stabilization of Catholic schools and the continued growth of other nonpublic school sectors make it clear that many parents and children prefer private schools to public schools. To choose a private school should be a realistic educational option, as it is in most countries of western civilization.

Catholic high school finances continue to tighten. Operating expenses have increased dramatically in recent years, mostly because of the schools' efforts to raise salary levels. Tuition charges, which were low in past decades, now produce two-thirds of all revenue and may be approaching the saturation point for times as economically demanding as the present. The total dollar value of the services contributed by members of religious communities and clergy began to decline in 1977-78, and this revenue must now be raised from other sources. Administrators and leaders face many hard and unpopular decisions precipitated by financial considerations.

From the standpoint of financial expertise and management, many schools have much to learn, but hopefully they will meet this challenge as they have met so many others. At the present, some schools seem to handle their financial affairs very professionally, while others do not even see the problem. Most are probably between these extremes. In the world of things to be done, a strong and good leader who can prudently integrate the financial dimension into the many decisions of each day is a very precious commodity in Catholic education today.

The situation is indeed a challenge. Whatever the outcome, it will be very important that the effort to use finances prudently be accepted as just as noble as other efforts put forth over the centuries. The list of needs, missions, and apostolates crying out for attention today is unending. Financial resources can be an instrument in satisfying some of these needs. In such a context, therefore, we hope that this report is of assistance to you in your effort.

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Financial Averages and Models

In the pages following, "models" and "averages" of various school types are presented. The (200) sample schools are divided into the (5) enrollment ranges already used, and averages for the private, diocesan, and parish schools in each range have been computed. The value of the contributed services of religious and clergymen is included in the first set of tables, but is excluded in Appendix B. We hope that these averages provide some sort of guideline or measuring-stick for your own school's financial operation, and that they illustrate many of the comments we have been making.

Under 300 Enrollment

Most (494) of the nation's (1564) Catholic high schools are in this size range. Smaller schools often seem to lack specialists and combine administrative burdens with teaching and other professional responsibilities. Information, especially financial information, is usually difficult to obtain. It should be noted, however, that we increased our sample to 33 schools in this year's report.

Private Schools

The (11) private schools used in this report about broke even in 1978-79, showing a slight $1203 operating gain. Per pupil operating cost for the aggregate of these schools was $1,277, of which $847 (66.1%) was the average revenue from Tuition & Fees. The value of the Contributed Services of religious supplied about 20% of the revenue needed, while little or no funds were available from parish or diocesan subsidies.

Of the operating expenses, about 30% of all expenses were for lay professional staff salaries, about 35% for religious, 6% for supporting staff salaries, 5% for all fringe benefits, and 24% for all other operating expenses. The average lay salary, excluding fringe benefits, was $8,802, and the average religious compensation was $4,548.

Diocesan Schools

The (11) diocesan schools have a per pupil cost of $1,250, of which $622 (49.7%) was the average revenue from Tuition & Fees. The value of Contributed Services averaged $43,357 and the diocesan subsidy averaged $66,669. Fund-raising efforts added a strong $31,494.

In regard to operating expenses, about 35% were for lay professional salaries, about 23% for religious, 8% for supporting staff salaries, 7% for all fringe benefits, and 27% for all other operating expenses. The average lay salary was $9,031, and the average religious compensation was $4,577. On a full-time-equivalent basis, the average professional staff consisted of 18.6 members, which worked on a ratio of 13.6 pupils per staff member.

Parish Schools

The (11) parish schools had a per pupil cost of $1,092 of which $493 (45.2%) was the average revenue from Tuition & Fees. Contributed Services averaged $33,470, lower than either private or diocesan schools. The average parish subsidy of $85,570 was one third of all revenue needed.

As for expenses, about 45% went for professional lay salaries, about 21% for religious, 7% for supporting staff salaries, 6% for all fringe benefits, and 21% for all other operating expenses. The average lay salary was $9,795, and the average religious compensation was $4,318. The ratio of pupils/professional staff was 14.2:1, higher and more economic than either private or diocesan schools of this size.

Financial Averages and Models
School Enrollment . . Under 300
Including Contributed Services
1978-79

Revenues	Private (11)	Diocesan (11)	Parish (11)
Tuition & Fees	$173,735	$157,281	$115,918
Contributed Services	52,355	43,357	33,470
Parish/Diocesan Subsidies	2,107	66,669	85,570
Fund Raising	9,934	31,494	11,981
Other Income	24,881	17,447	9,662
Operating Revenue	$263,012	$316,248	$256,601
Expenses			
Professional Sal-Lay	$ 79,217	$111,990	$114,605
Professional Sal-Relig	37,751	28,375	20,728
Contributed Services	52,355	43,357	33,470
Other Salaries	15,585	25,588	18,322
Fringe Benefits	13,392	22,295	16,360
All Other Expenses	63,509	84,643	53,116
Operating Expenses	$261,809	$316,248	$256,601
Operating Gain	$ 1,203	$ -	$ -
Miscellaneous Information			
Enrollment	205	253	235
Per Pupil Cost	$ 1,277	$ 1,250	$ 1,092
Per Pupil Tuition/Fees	$ 847	$ 622	$ 493
Professional Staff:	17.3	18.6	16.5
Lay	9.0	12.4	11.7
Religious	8.3	6.2	4.8
Pupils/Staff	11.8	13.6	14.2
Average Relig. Salary	$ 4,548	$ 4,577	$ 4,318
Average Contr. Serv.	$ 6,308	$ 6,993	$ 6,973
Average Lay Salary	$ 8,802	$ 9,031	$ 9,795
By Percentages			
Tuition & Fees	66.1%	49.7%	45.2%
Contributed Services	19.9	13.7	13.0
Subsidies	.8	21.1	33.3
Fund Raising	3.8	10.0	4.7
Other Income	9.4	5.5	3.8
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	30.3%	35.4%	44.7%
Professional Staff-Relig.	14.4	9.0	8.1
Contributed Services	20.0	13.7	13.0
Other Salaries	6.0	8.1	7.1
Fringe Benefits	5.1	7.1	6.4
All Other Expenses	24.2	26.7	20.7
Total Expenses	100.0%	100.0%	100.0%

From 300-500 Pupils

Approximately 369 of the 1564 Catholic high schools are in the enrollment range of 300-500 pupils. Over all, about 55% of the Catholic high schools had less than 500 students in 1978-79. As this report has pointed out, smaller schools suffer an economic disadvantage regarding many academic and administrative financial considerations.

Private Schools

The (15) private schools used in this report averaged an operating gain of $3,209, which is hardly enough to meet capital and debt retirement needs. The per pupil operating cost for the aggregate of these schools was $1,231, of which $866 (69.8%) was the average revenue from Tuition & Fees. The valuation for Contributed Services averaged $80,026, but Parish/Diocesan subsidies were only $9,639, since few dioceses include private schools in their subsidy programs.

Of the operating expenses, about 34% of all expenses were for lay professional staff salaries, about 28% for religious salaries, 7% for supporting staff salaries, 6% for all fringe benefits, and 25% for all other operating expenses. The average lay salary, excluding fringe benefits, was $9,371, and the average religious compensation was $5,224. On a full-time-equivalent basis, the average professional staff consisted of 30 members, working on a ratio of 13.8 pupils per staff member.

Diocesan Schools

The (19) diocesan schools had a per pupil cost of $1,087, of which $642 (59%) was the average revenue from Tuition & Fees. Contributed Services averaged $58,616 and the diocesan subsidy $82,343. Fund-raising efforts in all three types of schools averaged over $30,000.

In regard to operating expenses, about 41% went for lay professional staff salaries, about 22% for religious salaries (when the total value of religious services are considered, i.e. including Contributed Services), 8% for supporting staff salaries, 8% for all fringe benefits, and 21% for all other operating expenses. The average lay salary was $10,608, and the average religious compensation was $5,353. The average professional staff consisted of 26 members, working with a ratio of 16.4 pupils per staff member.

Parish Schools

The (13) parish schools had a per pupil cost of $1,129, of which $552 (48.9%) was the average revenue from Tuition & Fees. Contributed Services revenue was comparable to diocesan schools at $54,745. The amount of parish subsidy averaged $131,878, which represented about 28% of all revenue, compared to 18% for diocesan schools and only 2% for private schools.

As for expenses, about 47% went for lay professional staff salaries, only 18% for religious salaries, 7% for supporting staff salaries, 7% for all fringe benefits, and 21% for all other operating expenses. The average lay salary was $11,246, higher than either private or diocesan averages. The average religious salary was lower, however, at $4,265. The ratio of pupils/professional staff was 15.6:1, a ratio between that of the private schools and of the diocesan schools.

Financial Averages and Models
School Enrollment . . 300-500
Including Contributed Services
1978-79

Revenues	Private (15)	Diocesan (19)	Parish (13)
Tuition & Fees	$359,234	$274,015	$229,696
Contributed Services	80,026	58,616	54,745
Parish/Diocesan Subsidies	9,639	82,343	131,878
Fund Raising	38,191	37,388	32,228
Other Income	27,188	11,804	21,236
Operating Revenue	$514,278	$464,166	$469,783
Expenses			
Professional Sal-Lay	$172,423	$188,820	$222,676
Professional Sal-Relig	60,598	43,896	29,428
Contributed Services	80,026	58,616	54,745
Other Salaries	38,494	39,431	33,485
Fringe Benefits	28,379	36,990	32,122
All Other Expenses	131,149	96,413	97,327
Operating Expenses	$511,069	$464,166	$469,783
Operating Gain	$ 3,209	$ -	$ -
Miscellaneous Information			
Enrollment	415	427	416
Per Pupil Cost	$ 1,231	$ 1,087	$ 1,129
Per Pupil Tuition/Fees	$ 866	$ 642	$ 552
Professional Staff:	30.0	26.0	26.7
Lay	18.4	17.8	19.8
Religious	11.6	8.2	6.9
Pupils/Staff	13.8	16.4	15.6
Average Relig. Salary	$ 5,224	$ 5,353	$ 4,265
Average Contr. Serv.	$ 6,899	$ 7,148	$ 7,934
Average Lay Salary	$ 9,371	$ 10,608	$ 11,246
By Percentages			
Tuition & Fees	69.8%	59.0%	48.9%
Contributed Services	15.6	12.6	11.6
Subsidies	1.9	17.7	28.1
Fund Raising	7.4	8.1	6.9
Other Income	5.3	2.6	4.5
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	33.7%	40.7%	47.4%
Professional Staff-Relig.	11.9	9.4	6.3
Contributed Services	15.7	12.6	11.6
Other Salaries	7.5	8.5	7.1
Fringe Benefits	5.6	8.0	6.9
All Other Expenses	25.6	20.8	20.7
Total Expenses	100.0%	100.0%	100.0%

From 500-750 Pupils

About 321 of the 1564 Catholic high schools were in the 500-750 pupil enrollment range in 1978-79. As financial institutions, these schools are now approaching a million dollar annual budget. Weak management or planning can now be very expensive.

Private Schools

The (23) private schools used in this report averaged an operating gain of $9,373, a very small cushion with which to face capital improvements or debt retirement. The per pupil operating cost for the aggregate of these schools was $1,255, of which $859 (67.7%) was the average revenue from Tuition & Fees. The valuation for Contributed Services averaged a significant $124,929, but diocesan/parish subsidies averaged only 1.9% of the revenue.

Of the operating expenses, about 38% of all expenses were for lay professional salaries, about 26% for religious salaries (including Contributed Services), 8% for supporting staff salaries, 6% for all fringe benefits, and 22% for all other operating expenses. The average lay salary, excluding fringe benefits, was $12,348, and the average religious compensation was $5,888. On a full-time-equivalent basis, the average professional staff consisted of 41 members, working on a ratio of 16.2 pupils per staff member.

Diocesan Schools

The (12) diocesan schools had a per pupil cost of $1,050, of which $610 (58.1%) was the average revenue from Tuition & Fees. Contributed Services averaged $67,439, less than either private or parish schools. The diocesan subsidy averaged $103,006 and fund raising $70,992.

In regard to operating expenses, about 41% went for lay professional staff salaries, about 18% for religious salaries, 11% for supporting staff salaries, 8% for all fringe benefits, and 22% for all other operating expenses. The average lay salary was $10,436 and the average religious compensation was $5,253. The average professional staff consisted of 35.6 members, working with a ratio of 17.4 pupils per staff member.

Parish Schools

The (15) parish schools had a per pupil cost of $1,067, of which $654 (61.3%) was the average revenue from Tuition & Fees. Contributed Services revenue was valued at $78,239. The amount of parish subsidy averaged $108,878, which represented about 16% of all revenue, the same percentage as supplied by the dioceses to the diocesan schools. At $38,237, fund-raising efforts are considerably less in parish schools of this size than in the private and diocesan schools.

As for expenses, about 44% went for lay professional staff salaries, only 20% for religious salaries, 8% for supporting staff salaries, 7% for all fringe benefits, and 21% for all other operating expenses. The average lay salary was $11,245, higher than in diocesan schools but lower than in private schools. The average religious salary was $5,270, the same as diocesan. The ratio of pupils/professional staff was 17.2:1, a ratio between that of the diocesan and of the private schools.

Financial Averages and Models
School Enrollment . . 500-750
Including Contributed Services
1978-79

Revenues	Private (23)	Diocesan (12)	Parish (15)
Tuition & Fees	$570,359	$378,150	$417,156
Contributed Services	124,929	67,439	78,239
Parish/Diocesan Subsidies	16,155	103,006	108,878
Fund Raising	72,439	70,992	38,237
Other Income	58,882	31,113	38,198
Operating Revenue	$842,764	$650,700	$680,708
Expenses			
Professional Sal-Lay	$319,803	$264,025	$301,359
Professional Sal-Relig	88,916	54,108	53,755
Contributed Services	124,929	67,439	78,239
Other Salaries	65,944	70,878	52,785
Fringe Benefits	49,972	50,002	49,599
All Other Expenses	183,827	144,248	144,971
Operating Expenses	$833,391	$650,700	$680,708
Operating Gain	$ 9,373	$ -	$ -
Miscellaneous Information			
Enrollment	664	620	638
Per Pupil Cost	$ 1,255	$ 1,050	$ 1,067
Per Pupil Tuition/Fees	$ 859	$ 610	$ 654
Professional Staff:	41.0	35.6	37.0
Lay	25.9	25.3	26.8
Religious	15.1	10.3	10.2
Pupils/Staff	16.2	17.4	17.2
Average Relig. Salary	$ 5,888	$ 5,253	$ 5,270
Average Contr. Serv.	$ 8,273	$ 6,547	$ 7,670
Average Lay Salary	$ 12,348	$ 10,436	$ 11,245
By Percentages			
Tuition & Fees	67.7%	58.1%	61.3%
Contributed Services	14.8	10.4	11.5
Subsidies	1.9	15.8	16.0
Fund Raising	8.6	10.9	5.6
Other Income	7.0	4.8	5.6
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	38.4%	40.6%	44.3%
Professional Staff-Relig.	10.7	8.3	7.9
Contributed Services	15.0	10.4	11.5
Other Salaries	7.9	10.9	7.7
Fringe Benefits	6.0	7.7	7.3
All Other Expenses	22.0	22.1	21.3
Total Expenses	100.0%	100.0%	100.0%

From 750-1000 Pupils

About 199 of the 1564 Catholic high schools were in the 750-1000 pupil enrollment range in 1978-79. These schools do now represent financial institutions with an annual budget of approximately one million dollars.

Private Schools

The (18) private schools used in this report averaged an operating gain of $67,905, an amount sufficient to meet normal capital expenditure needs and/or a small debt retirement. The per pupil operating cost for the aggregate of these schools was $1,342, of which $1,045 (73.6%) was the average revenue from Tuition & Fees. Contributed Services averaged a significant $163,082. There were no parish or diocesan subsidies, but fund-raising efforts provided a substantial $82,995.

Of the operating expenses, about 37% of all expenses were for lay professional staff salaries, about 25% for religious salaries (including Contributed Services), 8% for supporting staff salaries, 6% for all fringe benefits, and 24% for all other operating expenses. The average lay salary, excluding fringe benefits, was $12,359, and the average religious compensation was $6,354. On a full-time-equivalent basis, the average professional staff consisted of 54.8 members, working on a ratio of 16 pupils per staff member.

Diocesan Schools

The (10) diocesan schools had a per pupil cost of $1,076, of which $772 (71.8%) was the average revenue from Tuition & Fees. Contributed Services was considerably less than for private schools, reflecting only 11.8 religious as compared to 19.7 averaged by the private schools. The diocesan subsidy averaged $105,175.

In regard to operating expenses, about 46% went for lay professional staff salaries, about 17% for religious salaries, 8% for supporting staff salaries, 9% for all fringe benefits, and 20% for all other operating expenses. The average lay salary was $11,449 and the average religious compensation was $5,693. The average professional staff consisted of 49.6 members, working on a ratio of 17.6 pupils per staff member.

Parish Schools

The (6) parish schools had a per pupil cost of $1,006, of which $668 (66.4%) was the average revenue from Tuition & Fees. The value of Contributed Services($81,424) was the lowest of the three school types for this enrollment range. The amount of parish subsidy averaged $114,833, but the 13.2% share of all revenue was the lowest for parish schools in any size category. The $65,167 averaged for fund raising was a higher percentage (7.5%) of total revenue than in private schools.

As for expenses, about 47% went for lay professional staff salaries, about 16% for religious salaries, 5% for supporting staff salaries, 8% for all fringe benefits, and 24% for all other operating expenses. The average lay salary was $11,365, the lowest of the school types of this size. The average religious salary was low at $4,568. The ratio of pupils/professional staff was 17.5:1.

Financial Averages and Models
School Enrollment . . 750-1000
Including Contributed Services
1978-79

Revenues	Private (18)	Diocesan (10)	Parish (6)
Tuition & Fees	$ 913,960	$673,636	$576,613
Contributed Services	163,082	88,195	81,424
Parish/Diocesan Subsidies	-	105,175	114,833
Fund Raising	82,995	26,710	65,167
Other Income	81,987	45,198	29,996
Operating Revenue	$1,242,024	$938,914	$868,033
Expenses			
Professional Sal-Lay	$ 433,805	$432,785	$409,129
Professional Sal-Relig	125,182	67,172	60,293
Contributed Services	163,082	88,195	81,424
Other Salaries	88,841	78,853	45,020
Fringe Benefits	75,891	85,347	68,773
All Other Expenses	287,318	186,562	203,394
Operating Expenses	$1,174,119	$938,914	$868,033
Operating Gain	$ 67,905	$ -	$ -
Miscellaneous Information			
Enrollment	875	873	863
Per Pupil Cost	$ 1,342	$ 1,076	$ 1,006
Per Pupil Tuition/Fees	$ 1,045	$ 772	$ 668
Professional Staff:	54.8	49.6	49.2
Lay	35.1	37.8	36.0
Religious	19.7	11.8	13.2
Pupils/Staff	16.0	17.6	17.5
Average Relig. Salary	$ 6,354	$ 5,693	$ 4,568
Average Contr. Serv.	$ 8,278	$ 7,474	$ 6,168
Average Lay Salary	$ 12,359	$ 11,449	$ 11,365
By Percentages			
Tuition & Fees	73.6%	71.8%	66.4%
Contributed Services	13.1	9.4	9.4
Subsidies	-	11.2	13.2
Fund Raising	6.7	2.8	7.5
Other Income	6.6	4.8	3.5
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	36.9%	46.1%	47.1%
Professional Staff-Relig.	10.7	7.1	7.0
Contributed Services	13.9	9.4	9.4
Other Salaries	7.6	8.4	5.2
Fringe Benefits	6.4	9.1	7.9
All Other Expenses	24.5	19.9	23.4
Total Expenses	100.0%	100.0%	100.0%

Over 1000 Pupils

About 181 of the 1564 Catholic high schools enrolled over 1000 pupils in 1978-79. On one hand, the category may embrace too wide a range, since there are Catholic high schools with more than 2000 pupils. On the other hand, the characteristics of the lowest per pupil costs, the highest pupils/staff ratios, and comparable lay salaries seem to reflect a reasonable grouping.

Private Schools

The (13) private schools used in this report averaged an operating gain of $41,462, a dangerously small margin with which to work, considering operational contingencies, capital needs, and possible debt retirement obligations. The per pupil operating cost was $1,083, of which $884 (79.4%) was the average revenue from Tuition & Fees. There were no parish or diocesan subsidies, and fund-raising efforts for all school types were about $50,000.

Of the operating expenses, about 41% of all expenses were for lay professional staff salaries, about 24% for religious salaries (including Contributed Services), 8% for supporting staff salaries, 6% for all fringe benefits, and 21% for all other operating expenses. The average lay salary, excluding fringe benefits, was $12,716 and the average religious compensation was $7,320. On a full-time equivalent basis, the average professional staff consisted of 69.4 members, working with a ratio of 19.7 pupils per staff member.

Diocesan Schools

The (18) diocesan schools had a per pupil cost of $1,065, of which $788 (74.1%) was the average revenue from Tuition & Fees. At $129,319, Contributed Services revenue was the lowest of the three school types. The diocesan subsidy was a reasonable $93,061, reflecting only a 7% share of the total revenue package, the smallest percentage of the (5) enrollment size categories.

In regard to operating expenses, about 45% went for lay professional salaries, about 17% for religious salaries, 8% for supporting staff salaries, 9% for all fringe benefits, and 21% for all other operating expenses. The average lay salary was $12,120 and the average religious compensation was $5,217. The average professional staff consisted of 66.6 members, working with a ratio of 18.7 pupils per member.

Parish Schools

The (5) parish schools had a per pupil cost of $1,008, of which $602 (59.8%) was the average revenue from Tuition & Fees. Contributed Services averaged a substantial $241,466, reflecting the 28.1 religious on the staff. The parish subsidy of $381,438 represents 20.6% of all the revenue needed. It should be noted that these are very large schools, averaging 1838 pupils.

As for expenses, about 47% went for lay professional staff salaries, about 21% for religious salaries, 8% for supporting staff salaries, 7% for all fringe benefits, and a relatively small 17% for all other operating expenses, indicating perhaps that all charges are not being made to the school by the parish. The average lay salary was $12,894, higher than either private or diocesan. The average religious salary was $5,551. The ratio of pupils/staff was 19.3:1.

Financial Averages and Models
School Enrollment . . Over 1000
Including Contributed Services
1978-79

Revenues	Private (13)	Diocesan (18)	Parish (5)
Tuition & Fees	$1,206,750	$ 980,781	$1,106,461
Contributed Services	195,316	129,319	241,466
Parish/Diocesan Subsidies	-	93,061	381,438
Fund Raising	59,018	55,659	54,539
Other Income	58,761	65,420	68,033
Operating Revenue	$1,519,845	$1,324,240	$1,851,937
Expenses			
Professional Sal-Lay	$ 600,195	$ 598,706	$ 865,189
Professional Sal-Relig	162,495	89,724	155,986
Contributed Services	195,316	129,319	241,466
Other Salaries	114,678	112,399	139,192
Fringe Benefits	96,189	115,381	132,841
All Other Expenses	309,510	278,711	317,263
Operating Expenses	$1,478,383	$1,324,240	$1,851,937
Operating Gain	$ 41,462	$ -	$ -
Miscellaneous Information			
Enrollment	1,365	1,244	1,838
Per Pupil Cost	$ 1,083	$ 1,065	$ 1,008
Per Pupil Tuition/Fees	$ 884	$ 788	$ 602
Professional Staff:	69.4	66.6	95.2
Lay	47.2	49.4	67.1
Religious	22.2	17.2	28.1
Pupils/Staff	19.7	18.7	19.3
Average Relig. Salary	$ 7,320	$ 5,217	$ 5,551
Average Contr. Serv.	$ 8,798	$ 7,519	$ 8,593
Average Lay Salary	$ 12,716	$ 12,120	$ 12,894
By Percentages			
Tuition & Fees	79.4%	74.1%	59.8%
Contributed Services	12.8	9.8	13.0
Subsidies		7.0	20.6
Fund Raising	3.9	4.2	2.9
Other Income	3.9	4.9	3.7
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	40.6%	45.2%	46.7%
Professional Staff-Relig.	11.0	6.8	8.4
Contributed Services	13.2	9.8	13.1
Other Salaries	7.8	8.5	7.5
Fringe Benefits	6.5	8.7	7.2
All Other Expenses	20.9	21.0	17.1
Total Expenses	100.0%	100.0%	100.0%

Appendix A

(200) Catholic High Schools
Reflected in this Report

New England Region:	Diocese-State
Holy Cross High School	Hartford, CT
Notre Dame of W. Haven	Hartford, CT
St. Paul Catholic HS	Hartford, CT
Xavier High School	Norwich, CT
Marian High School	Boston, MA
Presentation of Mary	Boston, MA
St. John's Prep	Boston, MA
St. Rose High School	Boston, MA
Bishop Connolly HS	Fall River, MA
Cathedral High School	Springfield, MA
St. John's High School	Worcester, MA
John Bapst High School	Portland, ME
St. Patrick High School	Providence, RI
St. Raphael Academy	Providence, RI

Mideast Region:	Diocese-State
Archbishop Carroll HS	Washington,D.C.
Immaculata Preparatory	Washington,D.C.
St. John's College	Washington,D.C.
Archbishop Curley HS	Baltimore, MD
Mercy High School	Baltimore, MD
Mt. St. Joseph HS	Baltimore, MD
The Catholic HS of Balt.	Baltimore, MD
Our Lady of Mercy Acad.	Camden, NJ
Sacred Heart High School	Camden, NJ
Acad.of the Sacred Heart	Newark, NJ
Marist High School	Newark, NJ
Paramus Cath.Girls HS	Newark, NJ
Paramus Cath.Boys HS	Newark, NJ
Seton Hall Prep	Newark, NJ
St. Dominic Academy	Newark, NJ
St. Michael's Reg. HS	Newark, NJ
Bayley-Ellard HS	Paterson, NJ
Notre Dame High School	Trenton, NJ
Xaverian High School	Brooklyn, NY
Immaculata Academy	Buffalo, NY
St. Joseph Coll. Inst.	Buffalo, NY
Villa Maria Academy	Buffalo, NY
Blessed Sacrament HS	New York, NY
John S. Burke Cath. HS	New York, NY
Mother Cabrini HS	New York, NY
Mt. St. Michael Academy	New York, NY
Rosary Academy	New York, NY
St. Catherine Academy	New York, NY
Immaculate Heart Central	Ogdensburg, NY
Cardinal Mooney HS	Rochester, NY
McQuaid Jesuit HS	Rochester, NY
Our Lady of Mercy HS	Rochester, NY
St. Agnes Cathedral HS	Rockville Ctr,NY
Central Catholic HS	Allentown, PA
St. Francis Academy	Allentown, PA
Bishop Carroll HS	Altoona, PA
Elk County Christian HS	Erie, PA
Central Christian HS	Erie, PA
Mercyhurst Preparatory	Erie, PA
St. Benedict Academy	Erie, PA

Mideast (continued):	Diocese-State
Mt. St. Joseph Academy	Philadelphia, PA
W.Phila.Cath.Boys HS	Philadelphia, PA
Boyle High School	Pittsburgh, PA
Canevin High School	Pittsburgh, PA
Lawrenceville Catholic	Pittsburgh, PA
Pittsburgh Central Cath.	Pittsburgh, PA
Sacred Heart HS	Pittsburgh, PA
St.Thomas District HS	Pittsburgh, PA
Ursuline Academy	Pittsburgh, PA
Vincentian High School	Pittsburgh, PA
Bishop Klonowski HS	Scranton, PA
Sacred Heart HS	Scranton, PA
Scranton Preparatory	Scranton, PA

Great Lakes Region:	Diocese-State
Gibault High School	Belleville, IL
Mater Dei High School	Belleville, IL
Immaculate Heart HS	Chicago, IL
Hales Franciscan HS	Chicago, IL
Holy Cross HS	Chicago, IL
Josephinum HS	Chicago, IL
Marian Catholic	Chicago, IL
St. Gregory HS	Chicago, IL
St. Lawrence HS	Chicago, IL
St. Viator High School	Chicago, IL
Visitation High School	Chicago, IL
Montini High School	Joliet, IL
St. Francis Academy	Joliet, IL
St. Bede Academy	Peoria, IL
Aurora Central Cath.HS	Rockford, IL
Marian Central Cath.HS	Rockford, IL
Marquette High School	Springfield, IL
Quincy Notre Dame HS	Springfield, IL
St. Theresa HS	Springfield, IL
Bishop Luers HS	Ft.Wayne/So.Bend, IN
Andrean High School	Gary, IN
Bishop Chatard HS	Indianapolis, IN
Cardinal Ritter HS	Indianapolis, IN
Bishop Burgess HS	Detroit, MI
Brother Rice HS	Detroit, MI
Catholic Central HS	Detroit, MI
Immaculata High School	Detroit, MI
Monroe Catholic HS	Detroit, MI
Shrine High School	Detroit, MI
St.Mary Cathedral HS	Gaylord, MI
Catholic Central HS	Grand Rapids, MI
Lumen Christi HS	Lansing, MI
Archbishop Hoban HS	Cleveland, OH
Chanel High School	Cleveland, OH
Erieview Cath. HS	Cleveland, OH
Lake Catholic HS	Cleveland, OH
Regina High School	Cleveland, OH
St.Augustine Academy	Cleveland, OH

Great Lakes (continued):	Diocese-State
St. Joseph High School	Cleveland, OH
Trinity High School	Cleveland, OH
Walsh Jesuit High School	Cleveland, OH
Marion Catholic HS	Columbus, OH
Central Catholic HS	Toledo, OH
Lima Central Cath. HS	Toledo, OH
McAuley High School	Toledo, OH
St.Mary's Central Cath.	Toledo, OH
Cardinal Mooney HS	Youngstown, OH
Ursuline High School	Youngstown, OH
Premontre High School	Green Bay, WI
St. Joseph Academy	Green Bay, WI
Assumption High School	La Crosse, WI
Newman High School	La Crosse, WI
Regis High School	La Crosse, WI
Edgewood High School	Madison, WI
Dominican High School	Milwaukee, WI
Messmer High School	Milwaukee, WI
Pius XI High School	Milwaukee, WI
St. Mary's Academy	Milwaukee, WI
St. Mary's Springs HS	Milwaukee, WI

Plains Region:	
Assumption High School	Davenport, IA
Keokuk Catholic Schools	Davenport, IA
Marquette School	Davenport, IA
Dowling High School	Des Moines, IA
Wahlert High School	Dubuque, IA
Immaculata High School	Kansas City, KS
Hayden High School	Kansas City, KS
Msgr. Luckey HS	Salina, KS
Bshp. Carroll/Mt.Carmel	Wichita, KS
Sacred Heart HS	Crookston, MN
Good Counsel Academy	Winona, MN
Loyola High School	Winona, MN
Helias High School	Jefferson City,MO
Notre Dame de Sion HS	KC-ST.Joseph, MO
Rockhurst High School	KC-St.Joseph, MO
Incarnate Word Academy	St. Louis, MO
Christian Bros.Coll.HS	St. Louis, MO
Notre Dame High School	St. Louis, MO
St. Louis Univ. HS	St. Louis, MO
St. Pius X High School	St. Louis, MO
Central Catholic HS	Grand Island, NE
Aquinas High School	Lincoln, NE
Archbishop Bergan HS	Omaha, NE
Cedar Catholic HS	Omaha, NE
Creighton Preparatory	Omaha, NE
Scotus Central Cath.HS	Omaha, NE
St. Martin's Academy	Rapid City, SD

Southeast Region:	Diocese-State
John Carroll High School	Birmingham, AL
Montgomery Catholic HS	Mobile, AL
Madonna Academy	Miami, FL
Mary Immaculate HS	Miami, FL
Bishop Moore High School	Orlando, FL
St. Joseph Academy	St. Augustine, FL
St. Petersburg HS	St. Petersburg, FL
Tampa Catholic HS	St. Petersburg, FL
Marist School	Atlanta, GA
St. Pius X High School	Atlanta, GA
Lexington Catholic HS	Covington, KY
Angela Merici High School	Louisville, KY
Assumption High School	Louisville, KY
St. Xavier High School	Louisville, KY
Trinity High School	Louisville, KY
St. Vincent's Academy	Alexandria, LA
Catholic High School	Baton Rouge, LA
Edw. Douglas White HS	Houma-Thib., LA
Archbishop Chapelle HS	New Orleans, LA
Brother Martin High Schoo	New Orleans, LA
St. Aloysius High School	Jackson, MS
St. Joseph High School	Jackson, MS
Charlotte Catholic HS	Charlotte, NC
Bishop Byrne High School	Memphis, TN
Knoxville Catholic HS	Nashville, TN

West/Far West Region:	Diocese-State
Brophy College Preparatory	Phoenix, AZ
Bishop Mora Salesian HS	Los Angeles, CA
Notre Dame High School	Los Angeles, CA
Sacred Heart of Mary HS	Los Angeles, CA
St. Bonaventure HS	Los Angeles, CA
St. John Bosco HS	Los Angeles, CA
Moreau High School	Oakland, CA
St. Joseph High School	Oakland, CA
St. Francis High School	Sacramento, CA
St. Patrick High School	Sacramento, CA
St. Vincent Ferrer HS	Sacramento, CA
Cathedral High School	San Francisco, CA
St.Ignatius Coll. Prep	San Francisco, CA
Cardinal Newman HS	Santa Rosa, CA
Central Catholic HS	Stockton, CA
St. Mary's High School	Stockton, CA
Marycrest High School	Denver, CO
Sacred Heart Academy HS	Honolulu, HI
Cathedral High School	El Paso, TX
Mount Carmel High School	Galveston-Houston,TX
Providence High School	San Antonio, TX
St. Joseph High School	Salt Lake City, UT
O'Dea High School	Seattle, WA

Appendix B

Financial Averages and Models
School Enrollment . . Under 300
Without Contributed Services

Revenues	Private (11)	Diocesan (11)	Parish (11)
Tuition & Fees	$173,735	$157,281	$115,918
Contributed Services	-	-	-
Parish/Diocesan Subsidies	2,107	66,669	85,570
Fund Raising	9,934	31,494	11,981
Other Income	24,881	17,447	9,662
Operating Revenue	$210,657	$272,891	$223,131
Expenses			
Professional Sal-Lay	$ 79,217	$111,990	$114,605
Professional Sal-Relig	37,751	28,375	20,728
Contributed Services	-	-	-
Other Salaries	15,585	25,588	18,322
Fringe Benefits	13,392	22,295	16,360
All Other Expenses	63,509	84,643	53,116
Operating Expenses	$209,454	$272,891	$223,131
Operating Gain	$ 1,203	$ -	$ -
Miscellaneous Information			
Enrollment	205	253	235
Per Pupil Cost	$ 1,022	$ 1,079	$ 949
Per Pupil Tuition/Fees	$ 845	$ 622	$ 493
Professional Staff:	17.3	18.6	16.5
Lay	9.0	12.4	11.7
Religious	8.3	6.2	4.8
Pupils/Staff	11.8	13.6	14.2
Average Relig. Salary	$ 4,588	$ 4,577	$ 4,318
Average Contr. Serv.	$ -	$ -	$ -
Average Lay Salary	$ 8,802	$ 9,031	$ 9,795
By Percentages			
Tuition & Fees	82.5%	57.6%	52.0%
Contributed Services	-	-	-
Subsidies	1.0	24.4	38.3
Fund Raising	4.7	11.6	5.4
Other Income	11.8	6.4	4.3
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	37.8%	41.0%	51.4%
Professional Staff-Relig.	18.0	10.4	9.3
Contributed Services	-	-	-
Other Salaries	7.5	9.4	8.2
Fringe Benefits	6.4	8.2	7.3
All Other Expenses	30.3	31.0	23.8
Total Expenses	100.0%	100.0%	100.0%

Financial Averages and Models
School Enrollment . . 300-500
Without Contributed Services

Appendix B

Revenues	Private (15)	Diocesan (19)	Parish (1[illegible])
Tuition & Fees	$359,234	$274,015	$229,696
Contributed Services	-	-	-
Parish/Diocesan Subsidies	9,639	82,343	131,878
Fund Raising	38,191	37,388	32,228
Other Income	27,188	11,804	21,236
Operating Revenue	$434,252	$405,550	$415,038
Expenses			
Professional Sal-Lay	$172,423	$188,820	$222,676
Professional Sal-Relig	60,598	43,896	29,428
Contributed Services	-	-	-
Other Salaries	38,494	39,431	33,485
Fringe Benefits	28,379	36,990	32,122
All Other Expenses	131,149	96,413	97,327
Operating Expenses	$431,043	$405,550	$415,038
Operating Gain	$ 3,209	$ -	$ -
Miscellaneous Information			
Enrollment	415	427	416
Per Pupil Cost	$ 1,039	$ 950	$ 998
Per Pupil Tuition/Fees	$ 866	$ 642	$ 552
Professional Staff:	30.0	26.0	26.7
Lay	18.4	17.8	19.8
Religious	11.6	8.2	6.9
Pupils/Staff	13.8	16.4	15.6
Average Relig. Salary	$ 5,224	$ 5,353	$ 4,265
Average Contr. Serv.	$ -	$ -	$ -
Average Lay Salary	$ 9,371	$ 10,608	$ 11,246
By Percentages			
Tuition & Fees	82.7%	67.6%	55.3%
Contributed Services	-	-	-
Subsidies	2.2	20.3	31.8
Fund Raising	8.8	9.2	7.8
Other Income	6.3	2.9	5.1
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	40.0%	46.6%	53.6%
Professional Staff-Relig.	14.1	10.8	7.1
Contributed Services	-	-	-
Other Salaries	8.9	9.7	8.1
Fringe Benefits	6.6	9.1	7.7
All Other Expenses	30.4	23.8	23.5
Total Expenses	100.0%	100.0%	100.0%

Appendix B

Financial Averages and Models
School Enrollment . . 500-750
Without Contributed Services

Revenues	Private (23)	Diocesan (12)	Parish (15)
Tuition & Fees	$570,359	$378,150	$417,156
Contributed Services	-	-	-
Parish/Diocesan Subsidies	16,155	103,006	108,878
Fund Raising	72,439	70,992	38,237
Other Income	58,882	31,113	38,198
Operating Revenue	$717,835	$583,261	$602,469
Expenses			
Professional Sal-Lay	$319,803	$264,025	$301,359
Professional Sal-Relig	88,916	54,108	53,755
Contributed Services	-	-	-
Other Salaries	65,944	70,878	52,785
Fringe Benefits	49,972	50,002	49,599
All Other Expenses	183,827	144,248	144,971
Operating Expenses	$708,462	$583,261	$602,469
Operating Gain	$ 9,373	$ -	$ -
Miscellaneous Information			
Enrollment	664	620	638
Per Pupil Cost	$ 1,067	$ 941	$ 944
Per Pupil Tuition/Fees	$ 859	$ 610	$ 654
Professional Staff:	41.0	35.6	37.0
Lay	25.9	25.3	26.8
Religious	15.1	10.3	10.2
Pupils/Staff	16.2	17.4	17.2
Average Relig. Salary	$ 5,888	$ 5,253	$ 5,270
Average Contr. Serv.	$ -	$ -	$ -
Average Lay Salary	$ 12,348	$ 10,436	$ 11,245
By Percentages			
Tuition & Fees	79.5%	64.8%	69.2%
Contributed Services	-	-	-
Subsidies	2.2	17.7	18.1
Fund Raising	10.1	12.2	6.4
Other Income	8.2	5.3	6.3
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	45.1%	45.3%	50.0%
Professional Staff-Relig.	12.5	9.3	8.9
Contributed Services	-	-	-
Other Salaries	9.3	12.1	8.8
Fringe Benefits	7.1	8.6	8.2
All Other Expenses	26.0	24.7	24.1
Total Expenses	100.0%	100.0%	100.0%

Financial Averages and Models
School Enrollment . . 750-1000
Without Contributed Services

Appendix B

Revenues	Private (18)	Diocesan (10)	Parish (6)
Tuition & Fees	$ 913,960	$673,636	$576,613
Contributed Services	-	-	-
Parish/Diocesan Subsidies	-	105,175	114,833
Fund Raising	82,995	26,710	65,167
Other Income	81,987	45,198	29,996
Operating Revenue	$1,078,942	$850,719	$786,609
Expenses			
Professional Sal-Lay	$ 433,805	$432,785	$409,129
Professional Sal-Relig	125,182	67,172	60,293
Contributed Services	-	-	-
Other Salaries	88,841	78,853	45,020
Fringe Benefits	75,891	85,347	68,773
All Other Expenses	287,318	186,562	203,394
Operating Expenses	$1,011,037	$850,719	$786,609
Operating Gain	$ 67,905	$ -	$ -
Miscellaneous Information			
Enrollment	875	873	863
Per Pupil Cost	$ 1,155	$ 974	$ 911
Per Pupil Tuition/Fees	$ 1,045	$ 772	$ 668
Professional Staff:	54.8	49.6	49.2
Lay	35.1	37.8	36.0
Religious	19.7	11.8	13.2
Pupils/Staff	16.0	17.6	17.5
Average Relig. Salary	$ 6,354	$ 5,693	$ 4,568
Average Contr. Serv.	$ -	$ -	$ -
Average Lay Salary	$ 12,359	$ 11,449	$ 11,365
By Percentages			
Tuition & Fees	84.7%	79.2%	73.3%
Contributed Services	-	-	-
Subsidies	-	12.4	14.6
Fund Raising	7.7	3.1	8.3
Other Income	7.6	5.3	3.8
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	42.9%	50.9%	52.0%
Professional Staff-Relig.	12.4	7.9	7.7
Contributed Services	-	-	-
Other Salaries	8.8	9.3	5.7
Fringe Benefits	7.5	10.0	8.7
All Other Expenses	28.4	21.9	25.9
Total Expenses	100.0%	100.0%	100.0%

Appendix B

Financial Averages and Models
School Enrollment . . Over 1000
Without Contributed Services

Revenues	Private (13)	Diocesan (18)	Parish (5)
Tuition & Fees	$1,206,750	$ 980,781	$1,106,461
Contributed Services	-	-	-
Parish/Diocesan Subsidies	-	93,061	381,438
Fund Raising	59,018	55,659	54,539
Other Income	58,761	65,420	68,033
Operating Revenue	$1,324,529	$1,194,921	$1,610,471
Expenses			
Professional Sal-Lay	$ 600,195	$ 598,706	$ 865,189
Professional Sal-Relig	162,495	89,724	155,986
Contributed Services	-	-	-
Other Salaries	114,678	112,399	139,192
Fringe Benefits	96,189	115,381	132,841
All Other Expenses	309,510	278,711	317,263
Operating Expenses	$1,283,067	$1,194,921	$1,610,471
Operating Gain	$ 41,462	$ -	$ -
Miscellaneous Information			
Enrollment	1,365	1,244	1,838
Per Pupil Cost	$ 940	$ 961	$ 876
Per Pupil Tuition/Fees	$ 884	$ 788	$ 602
Professional Staff:	69.4	66.6	95.2
Lay	47.2	49.4	67.1
Religious	22.2	17.2	28.1
Pupils/Staff	19.7	18.7	19.3
Average Relig. Salary	$ 7,320	$ 5,217	$ 5,551
Average Contr. Serv.	$ -	$ -	$ -
Average Lay Salary	$ 12,716	$ 12,120	$ 12,894
By Percentages			
Tuition & Fees	91.1%	82.1%	68.7%
Contributed Services	-	-	-
Subsidies	-	7.8	23.7
Fund Raising	4.5	4.7	3.4
Other Income	4.4	5.4	4.2
Total Revenue	100.0%	100.0%	100.0%
Professional Staff-Lay	46.8%	50.1%	53.7%
Professional Staff-Relig.	12.7	7.5	9.7
Contributed Services	-	-	-
Other Salaries	8.9	9.4	8.6
Fringe Benefits	7.5	9.7	8.3
All Other Expenses	24.1	23.3	19.7
Total Expenses	100.0%	100.0 %	100.0 %

By October 15,
Please Return To:

Appendix C

NATIONAL CATHOLIC EDUCATIONAL ASSOCIATION
Secondary School Finance Study
One Dupont Circle, Suite 350
Washington, D.C. 20036

Principal _____
School _____
Address _____
Location _____
Telephone _____ Diocese _____
Type of School? Parochial _____ Inter-Parochial _____ Diocesan _____ Private _____
Location? Urban _____ Suburban _____ Rural _____

See Reverse Side for Explanations, Descriptions.

	omit cents 1978-79
Sources of Income:	
1. Tuition and Fees	
2. Contributed Services (State Income Unless Full Salaries Are Paid-See Reverse Side)	
3. Subsidy (Subsidized By _____)	
4. Fund-Raising (Donations, Festivals, Raffles, Mom/Dads' Clubs, Dances-See Reverse Side)	
5. Gain on Auxiliary Services (Excess of Income Over Expense-See Reverse Side)	
6. All (Any) Other Income (See Reverse Side)	
7. Total Operating Income	
Operating Expenses:	
8. Salaries - Lay Professional Staff	
9. Salaries - Religious Professional Staff	
10. Contributed Services (If Not Included On Line 9 Under "Religious Salaries")	
11. Salaries - All Other Supporting Staff (e.g., Office Maintenance, Alumni)	
12. All Fringe Benefits - FICA, Health Ins, Retirement, Unemployment, Workman's Comp.	
13. All Other Operating Expenses (Include Auxiliary Services Losses-See Reverse Side)	
14. Total Operating Expenses	
15. **Operating Gain (Loss)** ..... **(Line 7 Minus Line 14)**	

Note: Do Not Include School Debt Retirement Provisions, Funds Raised for Capital Improvements, or Capital Expenditures in the Above Operating Figures.

Other Information (Please Answer These Carefully and Accurately):	
16. Opening Fall Enrollment (For Per Pupil Costs)	
17. Professional Staff (Full-Time Equivalent) - Lay	
18. Professional Staff (Full-Time Equivalent) - Religious	
19. Tuition & Basic Fee Charges (First Person in Family)	

Person Reporting _____ Title _____

DEFINITIONS AND EXPLANATIONS

TYPE OF SCHOOL?

URBAN — Within the city limits of a city (or twin cities) with a population of 50,000 or more (major city).

SUBURBAN — An area outside the limits of a major city, but functionally bound to a major city.

RURAL — An area of less than 50,000 population, and not functionally bound to a major city.

SOURCES OF INCOME

2. **CONTRIBUTED SERVICES:** The difference between the actual wages paid to religious (including personal expenses paid on their behalf) and the salaries paid lay personnel in identical employment at your school. The value of these services contributed should be reflected as income, and included among expenses (either by charging total salary evaluations to the appropriate salary accounts or by adding one total amount).

Contributed Services should be computed as follows:

Valuation of Religious Personnel (at lay salary scale) ..... $_____

Less: Direct wages paid religious ..... _____

Less: Expenses paid on their behalf ..... _____

(Net) Contributed services valuation (Line 2) ..... $_____

3. **SUBSIDY:** Diocese? Parish? Religious Community?

4. **FUND-RAISING:** Raffles, Festivals, Bingo's, Dances, Donations, Mom/Dad's Club, etc.

5. **AUXILIARY SERVICES:** Incomes and expenses from auxiliary services should be netted, a net gain providing an additional source of revenue, while a net loss is an additional expense. Otherwise, gross revenue would be misleading, and total expenses would distort educational expenses, per pupil costs, etc. The usual auxiliary services are cafeterias, bookstore, bussing, dormitories, summer camps. A net gain should be shown on Line 5. A net loss should be included on line 13 with "All Other Operating Expenses."

6. **ALL OTHER INCOME:** This is a catch-all category which often includes items such as rental income, interest on investments, federal lunch money, and athletic receipts. Any support of a fund-raising nature should be included on Line 4.

OPERATING EXPENSES

10. **CONTRIBUTED SERVICES:** As indicated, the appropriate cost of salaries for religious personnel can be booked either by charging the salary accounts with total salary evaluations (included in Line 9), or by adding one total amount (Line 10) which is equal to the income shown above (Line 2).

13. **ALL OTHER OPERATING EXPENSES:** All of the remaining operating expenses, e.g. books, instructional equipment, maintenance supplies and repairs, utilities, office supplies, insurance, etc. If there is a net loss on an auxiliary service (e.g. the book store), the loss should be included here.

OTHER INFORMATION

17. & 18. **PROFESSIONAL STAFF:** Classroom teachers, principals, librarian, guidance, business manager, etc. This will be used for staff/student ratios. Report full-time equivalents. Do not include supporting staff, e.g. office and maintenance personnel, cafeteria, bookstore, etc.

19. **TUITION AND FEE CHARGES:** The amount charged for tuition and usual fees at your school, before any discounts or allowances.

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Richard J. Burke
Diocesan School Office
125 Market Street
Hartford, Ct. 06103

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